

“Exhibit K-4”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357349

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00004

Business Operations

12/01/06 A Brinkerhoff	2.50	Initial drafting of Debtors' Response to Joseph Milanowski's Motion for Protective Order (2.5).
12/01/06 K Glade	.50	E-mail regarding request for information from first lienholder on Hesperia II.
12/01/06 K Glade	1.20	Draft letter to Stewart Title regarding Botaba and Reyes claims with respect to Brookmere (0.9); e-mail to Joan Ritchie (attorney handling claims on Brookmere) (0.3).
12/01/06 K Glade	.30	Review correspondence on Del Valle Livingston proposal from borrower (0.3).
12/01/06 K Glade	.30	Review USA Investment Partners Security Agreement and related issues (0.3).
12/01/06 A Jarvis	.20	Correspondence on Rio Rancho issues.
12/01/06 D Monson	1.00	Review and respond to e-mail from R. Charles on partial releases after maturity default (0.8); e-mail to R. Koe on partial releases for Rio Rancho Loan (0.2).

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12/01/06 D Monson	1.40	Phone call to B. Forbes, proposed Texas foreclosure counsel (0.2); phone call from J. Reed on proposed Texas foreclosure counsel (0.2); e-mails to B. Forbes on Texas foreclosure counsel Verified Statement and other issues (0.3); e-mail from B. Forbes on Texas foreclosure counsel issues, and forward to J. Reed (0.2); e-mail from J. Reed on Texas foreclosure counsel issues (0.1); e-mail to R. Charles on Texas foreclosure counsel consultation (0.4).
12/01/06 D Monson	.20	E-mail from Lia Dorsey on Lerin Hills Order (0.1); e-mail from M. Olson on Lerin Hills Order (0.1).
12/01/06 D Monson	.30	Review and respond to B. Sherr e-mail on Palm Harbor One Loan Modification.
12/01/06 E Monson	.20	Work on response to protective order.
12/01/06 S Strong	.20	Review and analyze emails from R. Charles and D. M. Monson regarding authority to issue partial releases (0.2).
12/02/06 A Jarvis	.20	Correspondence on Marquis Hotel.
12/04/06 A Brinkerhoff	6.60	Draft Debtors' Response to Milanowski's Motion for Protective Order (2.8) changes to Milanowski's proposed Protective Order (.6) edit and revise Response Memorandum (1.4); revisions and additions to proposed Protective Order (1.2); preparation of redline as exhibit to Memorandum and edit and assemble draft and exhibits (.6).
12/04/06 K Glade	.30	E-mails with M. Stone regarding Hesperia II information requested by first lien holder (0.3).
12/04/06 K Glade	.20	E-mail with M. Haftl regarding terms of USA Investment Partner's promissory note (0.2).
12/04/06 A Jarvis	.50	Correspondence on questions on Rio Rancho loan.
12/04/06 A Jarvis	.40	Correspondence with T. Allison regarding Ashby loan issues.

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12/04/06 A Jarvis	.50 Correspondence with client and co-counsel on Royal Hotel, Great White lien issue.
12/04/06 A Jarvis	.80 Correspondence on Epic.
12/04/06 B Kotter	.80 Review and analyze objection by the ECC to Assignment Procedures Motion.
12/04/06 D Monson	1.00 Review e-mails from A. Jarvis and S. Smith on Rio Rancho Loan payments (0.2); e-mail to A. Stevens and M. Haftl on Rio Rancho Loan forbearance (0.2); review Rio Rancho Loan Agreement for Fertitta Additional Advances and e-mail to S. Smith on timing issues (0.4) review e-mail from S. Smith and e-mail to A. Jarvis on Rio Rancho Loan payments (0.2).
12/04/06 D Monson	.30 Review e-mail from R. Charles on Texas foreclosure counsel (0.1); review e-mail from R. Charles on proposed Texas foreclosure counsel, and e-mail to B. Forbes on estimate of typical foreclosure costs (0.2).
12/04/06 D Monson	.10 Review e-mail from W. McKenna on Brookmere/Matteson loan foreclosure.
12/04/06 D Monson	2.20 Review e-mails from H. Nizel and Chicago Title on Palm Harbor One Loan Modification closing (0.2); review Palm Harbor One Title Commitment for Loan Modification closing and compare with existing policy, and phone calls to discuss with A. Stevens and M. Stone (0.8); lengthy e-mail to Chicago Title Company and Harris Nizel on Palm Harbor One Loan Modification closing issues (1.2).
12/04/06 D Monson	.10 Review revised Declaration on Binford Loan Interest Reserves issue from L. Schwartz.
12/04/06 D Monson	.20 Analyze 10-90 Loan interest accrual issues.
12/04/06 E Monson	1.30 Work on revisions to protective order.
12/04/06 S Strong	.30 Review ECCs objection to motion regarding assignments of loan interests (0.3).

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- 12/04/06 S Strong .30 Review emails regarding investor questions about Direct Lender Supplement (0.1); email to debtors team regarding same (0.2).
- 12/04/06 S Strong .30 Review email from investor B. Susskind regarding follow-up on clarification of prepaid interest issue (0.1); draft response to B. Susskind regarding same (0.2).
- 12/05/06 A Brinkerhoff 1.30 Work on Memorandum in Response to Milanowski's Motion for Protective Order (.8); proofread Memorandum and changes and arrangements to circulate packet to clients for comments before filing (.5).
- 12/05/06 K Glade .60 Correspondence from attorney for Dayco (1st lienholder) regarding automatic stay on Southern California Land Development loan (0.2); telephone call with attorney for Dayco (0.2); transmittal e-mail to Mesirow/USA (0.2).
- 12/05/06 K Glade .80 E-mails with M. Haftl regarding interest accrual and terms of USAIP \$58 million promissory note (0.8).
- 12/05/06 K Glade 1.80 Gather information regarding Hesperia II loan for transmittal to first lien holder with related e-mails, including closing documentation and accounting information (1.8).
- 12/05/06 B Kotter 1.00 E-mail to Mesirow team regarding objection to assignment procedures motion (.2); review response from S. Smith (.2); and begin incorporation into response (.6).
- 12/05/06 D Monson .90 Review e-mail from A. Jarvis on Rio Rancho loan payments (0.1); review e-mail from M. Haftl on Rio Rancho forbearance, and review response from A. Stevens (0.1); phone call from A. Stevens on Rio Rancho Loan (0.1); review e-mails from M. Haftl and T. Burr on Rio Rancho Loan partial releases (0.2); revise Stipulation and Order on Rio Rancho Loan Partial Releases and forward to M. Haftl (0.4).

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12/05/06 D Monson	.10 E-mail to J. Reed on Brookmere/Matteson foreclosure.
12/05/06 D Monson	.10 Phone call from A. Stevens on Palm Harbor One Loan Modification closing.
12/05/06 D Monson	.20 Phone call from M. Stone on assignment of Direct Lender interests issue.
12/05/06 D Monson	.10 Review Standard Property Development workout proposal.
12/05/06 D Monson	.80 Phone call to Bill Fairbanks, Commonwealth Title, on Gramercy policy endorsement (0.6); phone call to Partners Title on Gramercy policy endorsement (0.2).
12/05/06 E Monson	.50 Review and make comments to motion for protective order filed by J. Milanowski.
12/05/06 S Strong	.40 Exchange further follow-up emails with B. Susskind regarding clarifications concerning prepaid interest (0.1); finalize language for website regarding prepaid interest (0.2); forward same to M. Olson with comments (0.1).
12/05/06 S Strong	.90 Telephone conference with J. Riley of Sierra Liquidity regarding debtors loan assignment procedures motion (0.3); telephone conference with S. Smith regarding J. Rileys position on same (0.1); exchange emails with J. Riley regarding documents relating to assignment procedures motion (0.2); analysis of issues raised by J. Riley concerning same (0.3).
12/05/06 S Strong	.20 Exchange emails with M. Olson and S. Smith regarding investors questions regarding LSAs (.2).
12/06/06 A Brinkerhoff	.80 Conference with J. Atkinson, S. Smith, and E. Monson regarding Protective Order (.3); revisions to draft Protective Order to reflect J. Atkinson's changes (.2); further revisions to Protective Order before filing Memorandum and proposed Protective Order (.3).
12/06/06 K Glade	.20 E-mail to M. Haftl regarding terms of USAIP \$58 million promissory note (0.2).

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12/06/06 K Glade	1.00 Analyze request for information from 1st lienholder on Hesperia II (0.2); send additional e-mail to first lienholder regarding information on Hesperia II loan (0.8).
12/06/06 K Glade	.80 Prepare summary of property encumbered by USAIP security agreement (0.8).
12/06/06 K Glade	.60 Telephone call with Stewart Title regarding title claims on Brookmere (0.3); telephone call with Ice Miller (Illinois counsel handling Brookmere claims for Stewart Title (0.3).
12/06/06 D Monson	.30 Review Standard Property Development Loan (0.1); e-mail to T. Allison on Standard Property Development Loan workout proposal (0.1); review e-mail from M. Olson on Standard Property Development Loan (0.1).
12/06/06 D Monson	.10 E-mail to T. Allison on The Gardens Loan and workout proposal.
12/06/06 D Monson	.20 Review workout proposal for 6423 Gess Loan.
12/06/06 D Monson	.40 Review Palm Harbor file for Endorsement for Loan Modification closing.
12/06/06 D Monson	.50 Review loan documentation for Hesperia II loan (0.3); review and respond to e-mail from C. Hurst on Hesperia II Loan documentation issues (0.2).
12/06/06 D Monson	.20 Review USA Investment Properties LLC interests.
12/06/06 D Monson	.10 Review e-mail from Garth McBride on Rule 2014 Affidavit for Accountants.
12/06/06 E Monson	.20 Meet with Mesirow Team and discuss response to motion for protective order.
12/06/06 M Pugsley	6.50 Prepare for and attend meetings with U.S. Attorney (6.5).
12/07/06 K Glade	.40 E-mails with USA/Mesirow to collect information on Hesperia II loan (0.4).

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12/07/06 K Glade	.40 E-mail to attorney for 1st lienholder on Hesperia II regarding USA documentation (0.4).
12/07/06 D Monson	.40 E-mail to R. Charles on Texas foreclosure counsel recommendation (0.1); e-mail to B. Forbes on Texas foreclosure counsel, and review B. Forbes response (0.2); review e-mail with Texas foreclosure counsel Rule 2014 Statement (0.1).
12/07/06 D Monson	.20 Review e-mail from J. McPherson on accountant retention issues.
12/07/06 D Monson	1.60 Review and revise opposition to Binford Motion for Preliminary Injunction and related Declaration of Tom Allison and forward revisions to L. Schwartz.
12/07/06 D Monson	.50 Review draft Direct Lender letter for HFA Asylum loan (0.5).
12/07/06 D Monson	.10 Review e-mail from A. Stevens on Standard Property Development loan workout proposal.
12/07/06 D Monson	.20 Review Hesperia II loan documents and equity owners.
12/07/06 D Monson	1.10 Phone call from M. Olson and e-mail to J. McPherson on status on Lerin Hills Order, and review e-mail response from Lia Dorsey (0.3); follow-up on status on Lerin Hills Loan workout (0.5); review Lerin Hills Motion and Order (0.3).
12/07/06 D Monson	.30 Review and revise draft Direct Lender letter for 6425 Gess Loan (0.3).
12/08/06 A Brinkerhoff	.40 Review court order denying Milanowski's motion for protective order and discussions with co-defense counsel regarding effect and consequences of order (.4).
12/08/06 K Glade	.80 Telephone calls and e-mails with Chicago Title (R. Nagel) regarding Fox Hills title claims (0.8).

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12/08/06 A Jarvis	.10 Correspondence with J. Reed regarding foreclosure issues.
12/08/06 A Jarvis	.20 Correspondence on Stone Ridge and Oak Valley.
12/08/06 D Monson	.20 E-mail to W. McKenna on Brookmere/Matteson loan foreclosure and engagement letter (0.1); e-mail from J. Reed on Brookmere/Matteson loan foreclosures issues (0.1).
12/08/06 D Monson	.90 Review Rule 2014 Declaration from Brian Forbes, Texas foreclosure counsel, and e-mail to Brian Forbes for corrections to Declaration and filing with Bankruptcy Court (0.4); review Texas foreclosure counsel finalized Rule 2014 Affidavit and Engagement Letter and forward to R. Charles (0.2); e-mail to J. Reed on Texas foreclosure counsel Engagement Letter (0.1); review Texas foreclosure counsel Engagement Letter and forward to R. Charles (0.2).
12/08/06 D Monson	.20 Review and respond to e-mail from Dean Kirchen on Castaic Partners II loan closing documents.
12/08/06 D Monson	.50 Phone call from V. Wilson (Texas counsels office) on West Hills/Huntsville loan (0.2); review e-mail from V. Wilson on West Hills/Huntsville loan (0.1); review loan documents for West Hills/Huntsville loan (0.2).
12/08/06 S Strong	.50 Review and analysis of objections to motion for procedures regarding assignments of loan interests (0.5).
12/09/06 D Monson	.10 Review e-mails from R. Charles on Texas foreclosure counsel.
12/11/06 A Brinkerhoff	.90 Call from T. Fallati and S. O'Connell regarding possible Stipulation to Protective Order and Court's denial of Motion for Protective Order (.5); evaluate stipulation (.4).

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12/11/06 K Glade	1.00 E-mail to A. Stevens and others regarding e-mail from K. Haggan regarding water rights foreclosure on Fox Hills 216 loan (0.2); responsive e-mail from A. Stevens (0.1); telephone call with A. Stevens regarding status of foreclosure on Fox Hills 216 (0.2).
12/11/06 A Jarvis	.10 Correspondence on foreclosure counsel.
12/11/06 B Kotter	6.60 Work on reply memorandum in support of assignment procedures motion (4.0); telephone conference with S. C. Strong and S. Smith regarding suggested procedures and response (.4); continue drafting reply (2.1); and send to local counsel for filing (.2).
12/11/06 B Kotter	2.40 Review of Hall objection to procedures (.9); committee conference call regarding assignment motion (.6); e-mail to S. Smith regarding request to continue to Jan. 3, 2007 (.1); review of Alexander joinder (.1); review of BACA assignments (.7).
12/11/06 D Monson	.10 Phone call from John Smaha on 60th Street loan.
12/11/06 D Monson	.20 Review and respond to M. Haftl e-mail on Southern California Land Company loan.
12/11/06 D Monson	.30 Review and respond to e-mails from Dean Kirchen on Castaic Partners II title policies and escrow instructions for recent closings.
12/11/06 D Monson	.20 Review and respond to e-mail from S. Tingey on Texas foreclosure counsel.
12/11/06 D Monson	.30 Review and respond to e-mail from A. Parlen on Brookmere/Matteson foreclosure counsel.
12/11/06 E Monson	.20 Review e-mail from S. O'Connell regarding conference call on protective order.
12/11/06 E Monson	.20 Review protective order and review e-mail from Fulbright.
12/11/06 M Pugsley	2.00 Review summation data from document review.

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12/11/06 S Strong	.50 Telephone conference with S. Smith and B. J. Kotter regarding same (0.3); review declaration of Hall Financial regarding same (0.2).
12/12/06 K Glade	.20 E-mail to A. Jarvis regarding LLC acknowledgment on USA Investment partner security interest (0.2).
12/12/06 K Glade	2.80 Telephone call from A. Stevens regarding foreclosure on Fox Hills 216 (0.2); e-mail to G. Sawyers regarding Sloan foreclosure on Fox Hills 216 (0.3); responsive e-mail from G. Sawyers (0.2); e-mail to A. Stevens regarding G. Sawyers response (0.2); telephone call with G. Sawyers regarding status of Sloan foreclosure on Fox Hills 216 (0.3); draft e-mail to USA/Mesirow regarding status of Fox Hills 216 (0.8); and regarding status of Eagle Meadows Development (0.8).
12/12/06 K Glade	.20 Telephone call with E. Sharp at Stewart Title regarding Brookmere litigation (0.2).
12/12/06 K Glade	.30 E-mail to S. Strong regarding USAIP Security Agreement (0.3).
12/12/06 B Kotter	.30 E-mail exchange with J. McPherson regarding obtaining continuance of assignment procedures motion.
12/12/06 D Monson	1.80 Review e-mail on Castaic Partners II Title Policies (0.2); phone call to Maggie Stone on Castaic Partners II Title Policies (0.2); review Castaic Partners II loan closing files and prior e-mails (0.8); compare final versions of Castaic Partners II Loan Title Policies with escrow instructions to verify compliance with escrow instructions (0.6).
12/12/06 D Monson	.20 Review e-mail from Andrew Parlen on Texas foreclosure counsel.
12/12/06 D Monson	.20 Review e-mails on status of Fox Hills and Eagle Meadows Development Loans and status of threatened foreclosure actions and bankruptcy stay for Fox Hills.

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12/12/06 S Strong	.30 Work to postpone hearing on motion for loan assignment procedures (0.3).
12/13/06 A Brinkerhoff	1.60 Conference E. Monson on Fulbright's request to negotiate Protective Order (.2); email to T. Fallati (.3); review Lewis & Roca's Response to Motion for Protective Order (.2); request from S. O'Connell and transmittal (.4); email from T. Fallati (.2); report to E. Monson and A. Jarvis (.3).
12/13/06 A Jarvis	.50 Telephone conference with T. Allison and B. Koe regarding collection issues on loans under the APA.
12/13/06 B Kotter	.30 Phone call with DACA regarding continuance of assignment procedures motion (.1); phone call with Hall regarding same (.1); phone call with R. Lepone regarding same (.1).
12/13/06 D Monson	.50 Review J. Reed e-mail on status of foreclosure actions, and respond to J. Reed e-mail.
12/13/06 D Monson	.50 Review and respond to M. Haftl e-mail on Stipulation and Order for Partial Releases after Maturity Defaults, and review M. Haftl follow-up e-mail.
12/13/06 E Monson	.10 Review of issues pertaining to protective order.
12/13/06 E Monson	.20 Review response brief filed by the UCC to the USAIP Motion for protective order.
12/13/06 S Strong	.30 Review order setting status hearing on loan assignment procedures motion (0.1); follow-up on notice issues (.2).
12/14/06 K Glade	.40 E-mail to A. Jarvis regarding Colt Gateway fee issue with review of documentation (0.4).
12/14/06 K Glade	.40 E-mail to USA/Mesirow regarding dismissal of Fox Hills Fresno Slough Bankruptcy (Fox Hills 216 loan) (0.4).
12/14/06 A Jarvis	.30 Correspondence on Colt loan.

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12/14/06 B Kotter	.50 Follow up on assignment issues (.3); e-mail exchange with S. Steel regarding assignment requests.
12/14/06 D Monson	.40 Phone call from M. Olson on Lerin Hills (0.2); conference with M. Haftl on Lerin Hills loan (0.2).
12/14/06 D Monson	.60 Review e-mails from M. Haftl and R. Koe on Stipulated Order on Partial Releases After Maturity Default (0.3); revisions to Stipulated Order on Partial Releases After Maturity Date and circulate for comments (0.2); review R. Charles comments on Stipulated Order on Partial Releases and e-mail to R. Koe and M. Haftl (0.1).
12/14/06 D Monson	.20 E-mail to Dean Kirchen on Castaic Partners II loan closing.
12/14/06 D Monson	.10 Phone call from A. Stevens on Roam Development loan payoff.
12/14/06 D Monson	.10 Phone call from A. Stevens on Palm Harbor One loan modification.
12/14/06 S Strong	.50 Review issues on for status hearing tomorrow (0.5).
12/15/06 A Brinkerhoff	.70 Receipt from Fulbright and review redlined draft Protective Order (.4); analysis of Protective Order issues and status report (.3).
12/15/06 K Glade	.40 E-mail and telephone call with M. Haftl regarding Colt Gateway fee issue (.4).
12/15/06 D Monson	.10 Review Colt Gateway payoff letter.
12/15/06 D Monson	.20 Review recorded First Amendments to Deeds of Trust from Dean Kirchen for Castaic Partners II Loan (0.1); phone call from Dean Kirchen on Castaic Partners II loan (0.1).
12/15/06 D Monson	.20 Review back-up information from title company for Palm Harbor One loan modification.
12/15/06 D Monson	.20 Review letter to direct lender on Loan Servicing Agreement termination.

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12/15/06 E Monson	.30	Work on formulating protective order regarding disputed documents.
12/15/06 M Pugsley	2.40	Telephone conference with R. Creaser regarding Berkowitz issues (.4); review email (1.5); research handwriting experts (.5).
12/18/06 K Glade	.70	E-mails from USA regarding motion for relief from stay on Southern California 2nd loan (0.2); e-mail to team regarding correspondence on Southern California 2nd loan (0.2); e-mail to M. Stone regarding request for title policy on Southern California 2nd loan (0.3).
12/18/06 K Glade	.40	E-mail from M. Haftl regarding payoff issues on Colt Gateway (0.2); e-mail from A. Jarvis regarding default interest on Colt Gateway (0.2).
12/18/06 K Glade	.20	Review open issue; e-mail from M. Haftl (0.2).
12/18/06 B Kotter	.30	Review e-mail from S. Steel regarding assignment issues (.2) and 1031 exchange issues (.1).
12/18/06 D Monson	.20	Review e-mail from M. Olson on Southern California Land Loan and Relief From Stay motion.
12/18/06 D Monson	.10	Review Bay Pampano loan issues.
12/18/06 D Monson	.10	Analyze Southern California Land loan 2nd issues.
12/18/06 D Monson	.20	Analyze West Hills Loan Proof of Claim issues.
12/18/06 D Monson	.20	Phone call from B. Sherr on Palm Harbor One loan modification and possible forbearance.
12/19/06 A Brinkerhoff	.40	Calls and emails regarding comments to Fulbright's proposed protective order (.4).
12/19/06 K Glade	.40	E-mail regarding response to motion for relief from stay filed by 1st lienholder on Southern California 2nd loan (0.2); e-mail with M. Stone regarding title policy on Southern California 2nd loan (0.2).

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12/19/06 K Glade	.20 Review notice of lien filed by Richard Building Supply on Brookmere loan (0.2).
12/19/06 B Kotter	.40 Review e-mail from S. Steel regarding assignments.
12/19/06 D Monson	.90 Review e-mail from M. Haftl on Palm Harbor One loan issues (0.1); phone call to A. Stevens on Palm Harbor One loan modification closing (0.3); phone call to M. Stone on Palm Harbor One Title Policy endorsement, and review endorsements forwarded by M. Stone (0.3); review Compass Asset Purchase Agreement provisions relating to Palm Harbor One Loan Modification (0.2).
12/19/06 D Monson	1.40 Review of Plan provisions relating to Southern California Land 2nd loan and Relief from Stay motion (0.1); review Notice of Hearing on Dayco Motion for Relief from Stay for Southern California Land 2nd Loan (0.1); e-mail on response to Dayco Motion for Relief From Stay for Southern California Land 2nd loan (0.2); review e-mails from L. Schwartz and Lia Dorsey on response to Dayco Motion for Relief for Southern California Land 2nd loan (0.2); review letter from Daycos attorney on Southern California Land 2nd loan (0.2); review Dayco Motion for Relief from Stay pleadings for Southern California Land 2nd loan (0.4); review Compass Asset Purchase Agreement provisions relating to Palm Harbor One Loan Modification (0.2).
12/19/06 D Monson	.20 Phone call to A. Stevens on Stipulation on Partial Releases after Maturity Default.
12/20/06 A Brinkerhoff	.50 Emails to and from S. O'Connell regarding Protective Order (.5).
12/20/06 K Glade	.30 Review Colt Gateway (2nd) loan documents (0.3).
12/20/06 K Glade	.50 Draft letter to Stewart Title regarding additional mechanics lien claim on Brookmere (Richards Building).

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12/20/06 K Glade	.30 E-mail to M. Haftl regarding \$1.7 million fee on Colt Gateway (0.3).
12/20/06 K Glade	.30 E-mail to Mesirow/USA regarding Stephen Sloan foreclosure on Fox Hills 216 loan (0.3).
12/20/06 D Monson	2.90 Review spreadsheet from A. Stevens on Units previously released for Palm Harbor One Loan, and revisions to legal descriptions for Consent of Junior Lender and Fifth Amendment to Mortgage (0.5); review sample payoff letter for Palm Harbor One loan (0.2); review Palm Harbor One Loan Modification Commitment for Title Policy endorsement and form of Endorsement, and analysis of acceptable exceptions for Endorsement (1.2); draft Escrow Instructions for Palm Harbor One Loan Modification closing (1.0).
12/20/06 E Monson	.20 Review regarding issues on protective order and 2004 examinations.
12/21/06 A Brinkerhoff	.90 Calls and emails to and from Fulbright regarding form of protective order (.5); further review of protective order (.4).
12/21/06 K Glade	.30 Review Eagle Meadow documents (0.3).
12/21/06 K Glade	.70 Draft revised letter to Stewart Title regarding Richards Building lien on Brookmere (.07).
12/21/06 K Glade	.20 Review response to motion for relief from stay filed by 1st lienholder on Southern California 2nd (0.2).
12/21/06 K Glade	.50 Telephone calls with A. Stevens regarding possible loan sale on Elizabeth May and regarding coordinating effort with Compass (0.5).
12/21/06 B Kotter	1.10 Phone call with Maggie Stone of USACM regarding 1031 exchange assignment issues (.4); draft e-mail regarding 1031 exchange procedures (.7).

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12/21/06 D Monson	.50 Revise and finalize Escrow Instructions for Palm Harbor One Loan Modification (0.2); e-mail to S. Holland and C. Grissom on Palm Harbor One Loan Modification (0.2); e-mail to B. Sherr and H. Nizel on Palm Harbor One Loan Modification (0.1).
12/21/06 D Monson	.10 Evaluate Elizabeth May Real Estate Loan assignment request.
12/21/06 D Monson	.20 Review Dayco Motion for Relief from Stay on Southern California Land 2nd Loan.
12/21/06 D Monson	.10 Phone call from Andrew Parlen on foreclosure counsel issues.
12/21/06 D Monson	1.20 E-mail to M. Stone and A. Stone on Castaic Partners II Loan recorded First Amendment to Deed of Trust (0.2); e-mail to D. Kirchen of Stewart Title on corrections to Castaic Partners II Title Policy (0.5); review Castaic Partners II Loan recorded First Amendment to Deed of Trust to verify compliance with Escrow Instructions (0.5).
12/21/06 D Monson	.20 Responsive e-mail from D. Kirchen on corrected title policy.
12/22/06 A Brinkerhoff	.60 Conference call with S. O'Connell and T. Fallati regarding negotiation of protective order (.6).
12/22/06 K Glade	.30 Draft e-mail to A. Stevens regarding proposed assignment on Elizabeth May loan (0.3).
12/22/06 K Glade	.30 Review response on motion for relief from stay on Southern California 2nd loan (0.2).
12/22/06 A Jarvis	.30 Correspondence on discussions with Standard Properties.
12/22/06 B Kotter	.60 E-mail exchange with M. Stone regarding assignment procedures.
12/22/06 D Monson	1.40 Review and respond to e-mails from S. Strong and Compasss counsel on Lerin Hills motion, and review docket sheet entries relating to Lerin Hills Motion and Order (0.7); e-mail to M. Olson on Lerin Hills Motion (0.1); e-mail to

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L. Dorsey on Lerin Hills Order (0.1); review L. Dorsey e-mail on Lerin Hills Order (0.1); e-mail to R. Koe on Lerin Hills Loan (0.1) review e-mail from Compass attorney on Lerin Hills Loan (0.1); review and respond to M. Olson e-mail on Lerin Hills Loan (0.2).

12/22/06 D Monson	.30 Review e-mail and corrected title policy from D. Kirchen of Stewart Title on Castaic Partners II loan (0.3).
12/22/06 D Monson	.10 Review West Hills bankruptcy case Plan & Disclosure Statement (Huntsville Loan) (0.1).
12/22/06 D Monson	.30 Review Dayco Motion for Relief from Stay (Southern California Land 2nd Loan) (0.1); review and respond to L. Schwartz e-mail on Dayco Motion for Relief from Stay for Southern California Land 2nd Loan (0.2).
12/22/06 S Strong	.30 Review comments and edits to proposed stipulation regarding fee applications (0.2); email to C. Pajak and J. McPherson regarding same (0.1).
12/23/06 A Jarvis	.20 Correspondence with client on Lerin Hills.
12/26/06 K Glade	.30 E-mail with A. Green regarding letter from borrower's attorney on 6425 Gess, Ltd., (0.1); draft responsive e-mail to A. Stevens (0.2).
12/26/06 K Glade	.30 Analysis of Royal Hotel closing and HFA issues (0.3).
12/26/06 A Jarvis	.30 Correspondence on Lerin Hills.
12/26/06 A Jarvis	.30 Correspondence on Colt loans.
12/26/06 A Jarvis	.30 Correspondence on discussions with Standard Properties.

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12/26/06 D Monson	.60	Review e-mails from M. Olson, T. Allison and A. Jarvis on Lerin Hills loan (0.2); review e-mail from S. Strong on Lerin Hills loan (0.1); review A. Jarvis e-mail on Lerin Hills loan (0.1); review e-mail from Compass on Lerin Hills loan, and forward to T. Allison, R. Koe, M. Olson, A. Jarvis and S. Strong. (0.2).
12/26/06 D Monson	.20	Review Memorandum and Declarations in support of Motion for Relief from Stay Southern California Land 2nd loan. (0.2).
12/26/06 E Monson	.20	Work on protective order issues.
12/27/06 A Brinkerhoff	1.80	Work on Protective Order issues and conference call to D. Griffith (.6); email to D. Griffith with latest version of Debtor's Proposed Protective Order (.2); follow-up regarding Royal Hotel sale and consequences (.5); review binders for HMA Sales documents (.5).
12/27/06 K Glade	.90	Review documents and correspondence on 625 Gess Ltd. loan (0.4); telephone call with A. Stevens regarding default correspondence on 6425 Gess Ltd. (0.3).
12/27/06 K Glade	.50	Review response to Motion for Relief from Stay on Southern California 2nd (0.3); review title policy (0.2).
12/27/06 D Monson	.10	Review issues on Lerin Hills loan (0.1)
12/27/06 D Monson	.10	Review e-mail from M. Olson on Huntsville loan and proposed Plan of Reorganization in West Hills bankruptcy (0.1).
12/27/06 D Monson	.30	E-mail to A. Stevens on appraisal for Southern California Land 2nd loan (0.1); review Southern California Land 2nd loan appraisal (0.2).
12/27/06 E Monson	.60	Review proposed protective order; conference call to D. Griffith.
12/27/06 E Monson	.20	Circulate draft of protective order to counsel for UCC and DTFD.
12/28/06 A Brinkerhoff	.40	Receipt of comments on proposed Protective Order (.4).

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12/28/06 K Glade	1.20 Draft proposed default summary letter in 6425 Gess Ltd. loan with related e-mail to USA/Mesirow (1.2).
12/28/06 D Monson	4.50 Research on Ninth Circuit case law for relief from stay; draft opposition to Dayco Motion for Relief from Stay on Southern California Land 2nd loan and related Declaration of Tom Allison, and circulate for comments (4.1); review local rules and Section 362 information sheet instructions for opposition to Dayco Motion for Relief from Stay (Southern California Land 2nd loan (0.4)).
12/28/06 D Monson	.20 Analyze exit fee issues for Urban Housing loan (0.2).
12/28/06 D Monson	.20 Review e-mails on appraisal issues for Direct Lender for Amesbury Loan (0.2).
12/28/06 D Monson	.30 Phone call from Sierra Liquidity (Scott August) on assignments of Direct Lender interest in Palm Harbor One loan (0.3).
12/28/06 D Monson	.20 Review proposed letter on 3425 Gess loan (0.2).
12/28/06 D Monson	.20 Review appraisal for Southern California Land 2nd loan (0.2).
12/28/06 E Monson	.30 Follow up on proposed revisions to protective order suggested by R. Charles.
12/29/06 A Brinkerhoff	1.60 Review R. Charles' comments on proposed Protective Order (.5); emails to T. Fallati, D. Griffith and S. O'Connell regarding Committee's comments to Protective Order (.2); conference call with M. Levinson, Michael, and E. Monson regarding Diversified's comments to Protective Order and background discussion (.9).
12/29/06 K Glade	.40 Review response in motion for relief from automatic stay on Southern California 2nd (0.4).
12/29/06 K Glade	.90 Review Kaweah pleading on Eagle Meadows Development (0.2); draft related letter to R. Nagel at Chicago Title (0.7).

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12/29/06 K Glade	.30 Telephone call with A. Stevens regarding interest issues in 6425 Gess Ltd. (0.3).
12/29/06 D Monson	1.80 Review and respond to S. Smith e-mails on Declaration of Tom Allison Southern California Land 2nd loan (0.1); prepare Section 362 Information Sheet for Opposition to Dayco Motion for Relief from Stay, revise Opposition, circulate Information Sheet, and arrange for filing of Opposition and Declaration of Tom Allison (1.1); e-mails to L. Dorsey on filing instructions for Opposition to Dayco Motion (Southern California Land 2nd loan) and phone call to L. Dorsey (0.2); review e-mail from L. Dorsey and L. Schwartzter; revisions to Section 362 Information Sheet for Opposition to Dayco Motion (Southern California Land 2nd loan (0.3); review e-mail from L. Dorsey confirming filing of Opposition to Dayco Motion for Relief from Stay (Southern California Land 2nd loan (0.1).
12/29/06 D Monson	.30 Review Statement of Kaweah filed in Fox Hills loan litigation (0.3).
TOTAL FOR LEGAL SERVICES RENDERED	
	\$34,623.00

“Exhibit K-5”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357350

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00005

Claims Administration and Objections

12/01/06	S Cummings	.40	Review of DTDF Committee's claim objections.
12/01/06	S Cummings	1.90	Continued preparation of objection to PBGC claims.
12/01/06	S Cummings	2.20	Continued preparation of omnibus objection to filed proofs of claims.
12/01/06	S Cummings	.10	Preparation of objection to Binford proof of claim.
12/01/06	S Cummings	.30	Preparation of objection to Liberty Bank claim.
12/01/06	S Cummings	.70	Continued analysis of objections to claims issues.
12/01/06	A Jarvis	.20	Correspondence on claims objections.
12/01/06	S Strong	.70	Further analysis of claims objection issues (0.7).
12/02/06	S Cummings	4.50	Analysis of character of Direct Lender claims.
12/04/06	S Cummings	1.10	Continued review of direct lender proof of claims.

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12/04/06 S Cummings	1.90	Continued preparation of objection to Liberty Bank claim.
12/04/06 S Cummings	.30	Analysis of Bar Date issues.
12/04/06 S Cummings	1.10	Continued preparation of objection to Binford claim.
12/04/06 A Jarvis	.30	Correspondence on claims objections, questions raised relating to same.
12/05/06 K Applegate	1.70	Review and revise the objections to the claims (.6); research on 1301 definitions (1.1).
12/05/06 S Cummings	3.30	Continued preparation of objections to PBGC claims.
12/05/06 S Cummings	1.20	Analysis of objection to disallowed claims issues.
12/05/06 S Cummings	1.10	Review of confirmation voting procedures and requirements.
12/05/06 S Cummings	.30	Continued preparation of objection to Liberty Bank claim.
12/05/06 S Cummings	.50	Continued preparation of objection to Binford claim.
12/05/06 S Cummings	1.10	Preparation of omnibus objection to indemnity claims.
12/05/06 A Jarvis	.30	Correspondence on claims objections.
12/05/06 S Strong	.50	Review and edit draft objections to claims of High Prospect and PBGC (0.5).
12/06/06 K Applegate	.20	Analyze objections to the PBGC.
12/06/06 S Cummings	1.50	Continued preparation of objection to PBGC
12/06/06 S Cummings	1.30	Continued preparation of omnibus objection to misfiled, vague, and improperly completed claims.
12/06/06 S Cummings	.50	Review of exhibits for objections.

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12/06/06 S Cummings	1.30	Preparation of objection to Binford Rule 3018 motion.
12/06/06 A Jarvis	.20	Correspondence on claims objections.
12/06/06 A Jarvis	.20	Correspondence on objection to PBGC claim.
12/06/06 A Jarvis	.30	Correspondence on objections to claim.
12/07/06 K Applegate	.30	Begin review of additional PBGC objections.
12/07/06 S Cummings	1.70	Preparation of omnibus objection to unsupported lawsuits.
12/07/06 S Cummings	1.50	Continued review of filed proofs of claims for objections.
12/07/06 S Cummings	.40	Continued preparation of objection to PBGC claims.
12/07/06 S Cummings	.30	Continued preparation of objection to Binford Rule 3018 motion.
12/07/06 S Cummings	.50	Preparation of objection to Copper Sage claim.
12/07/06 S Cummings	.50	Preparation of objection to Copper Sage Rule 3018 motion.
12/07/06 S Cummings	1.30	Preparation of objection to claims filed by Spectrum and Waddell.
12/07/06 S Cummings	.60	Continued preparation of omnibus objection to Indemnity claims.
12/07/06 A Jarvis	.80	Correspondence with S. Cummings regarding claims objections.
12/07/06 B Kotter	.80	Review of Debtors' objections (.8).
12/08/06 K Applegate	.60	Review of PBGC claims against USACM (.6).
12/08/06 B Bauman	.20	Research regarding attorney-client privilege of dissolved/terminated entity.
12/08/06 S Cummings	1.00	Preparation of objection to Gateway claim.

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12/08/06 S Cummings	.40	Continued preparation of objection to indemnity claims.
12/08/06 S Cummings	.60	Continued preparation of objection to unsupported lawsuits.
12/08/06 A Jarvis	.30	Analysis of various claims issues.
12/08/06 A Jarvis	.50	Correspondence regarding objections to claim of Del Bunch.
12/08/06 S Strong	.90	Review and analysis of certain objectionable claims against USACM (0.9).
12/09/06 S Cummings	.20	Continued preparation of objection to Liberty Bank claim.
12/09/06 S Cummings	.40	Continued preparation of objection to Binford claim.
12/09/06 S Cummings	.20	Continued preparation of objection to Spectrum and Weddell claims.
12/09/06 S Cummings	.20	Continued preparation of objection to Gateway Stone claim.
12/09/06 S Cummings	.30	Continued preparation of objection to Copper Sage claim.
12/09/06 S Cummings	.20	Continued preparation of objection to Indemnity claims.
12/09/06 S Cummings	.80	Preparation of objections to Bunch claim.
12/09/06 A Jarvis	.30	Correspondence on objection to claim of Del Bunch.
12/09/06 S Strong	2.00	Review and revise draft objections to certain claims against USACM (1.3); research regarding further grounds for objections (0.7).
12/10/06 A Jarvis	.30	Correspondence on objection to claim of Del Bunch.
12/11/06 S Cummings	.50	Continued preparation of objection to Branch claim.

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12/11/06 S Cummings	.20	Continued preparation of objection to Liberty Bank Claim.
12/11/06 S Cummings	.50	Conference call with committees to discuss objection issues.
12/11/06 S Cummings	.60	Follow-up conference call with committees to discuss additional objection issues.
12/11/06 S Cummings	.40	Preparation of objection to Albert Lee claim.
12/11/06 S Cummings	.50	Continued preparation of objection to PBGC claims.
12/11/06 S Cummings	.50	Continued preparation of objection to Gateway Store claim.
12/11/06 S Cummings	.50	Continued preparation of objection to Binford claim.
12/11/06 A Jarvis	.30	Correspondence with clients regarding claims objections.
12/11/06 B Kotter	2.50	Review objections to Bunch, Binford, Liberty Bank, Gateway and Spectrum (.6); e-mail to local counsel for filing (.2); e-mail exchange with J. McPherson regarding hearing dates for objections (.2); e-mail exchange with local counsel regarding needed alterations to objections (.7); review suggested changes to objections per D. Monson e-mail (.2); e-mail to J. McPherson regarding immediate service of objections (.2); follow up e-mail to resolve service issues (.4).
12/11/06 D Monson	1.20	Review Binford Claim and defenses to claim and phone call to L. Schwartz on Objection to Binford Claim (0.5); revise Binford Claim Objection and forward to L. Dorsey for filing (0.7).
12/11/06 D Monson	.30	Analyze Claim Objection issues.
12/11/06 D Monson	.60	Review Gateway Associate Side Agreement, revise Gateway Claim Objection and forward to L. Dorsey for filing.

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12/11/06 S Strong	1.80 Review and edit debtors drafts of objections to claims of Gateway Stone, Binford Medical, Liberty Bank, D. Bunch, Spectrum Financial, and Weddell (1.8).
12/12/06 K Applegate	.70 Review of PBGC objections and related e-mails.
12/12/06 S Cummings	.50 Analysis of claim objection issues.
12/12/06 A Jarvis	.60 Correspondence on objections to claims.
12/12/06 D Monson	.10 Review e-mail from Candace Carlyon and J. McPherson on evidence for Binford Objection to Claim.
12/13/06 K Applegate	2.60 Review of PBGC language (.4); research on ability for post-petition claim and maturity of claims (1.9); telephone conferences with the PBGC (.3).
12/13/06 S Cummings	1.00 Preparation of affidavits for claim objections.
12/13/06 D Monson	1.70 Prepare Gateway Stone Objection and evidence needed for Objection (0.2); phone call to J. McPherson on evidence for Objection to Binford Claim (0.2); review Binford Loan Agreement on events of default for financial statements and project status reports (0.4); analyze objection to Binford claim and Temporary Allowance issues (0.1); review Binford Adversary Proceeding filing and Tom Allison Declarations in connection with objection to Binford claim (0.8).
12/13/06 S Strong	.40 Follow-up on claims and objections and claims filed by borrowers (0.2).
12/14/06 A Jarvis	.20 Correspondence on claims issues.
12/14/06 A Jarvis	.20 Correspondence on Standard Property claim.
12/14/06 D Monson	.40 Phone call to J. McPherson on hearing on Binford Motion to Estimate Claim for Voting Purposes (0.1); review Binford Objection and Declaration of Ken Schmidt (0.1); outline arguments for Objection to Binford Motion for Estimated Claim for Voting Purposes (0.2).

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12/14/06 S Strong	.40 Review draft of objection to Standard Property claim (0.3); email to L. Schwartz regarding same (0.1).
12/15/06 S Cummings	.60 Preparation of notice of withdrawal of objection to Liberty Bank claim.
12/15/06 S Cummings	2.40 Preparation of objection to kehl claim.
12/15/06 S Cummings	.30 Review of Binford proof of claim and Rule 3018 motion.
12/15/06 S Cummings	.30 Review of Bunch Rule 3018 motion.
12/15/06 A Jarvis	2.00 Attend hearing on estimation of claim of Binford for voting purposes only under Rule 3018.
12/15/06 A Jarvis	.30 Correspondence regarding claim of D. Bunch.
12/15/06 B Kotter	.80 Review and editing of objection to Kehl claim (.5); e-mail to local counsel for filing (.1); review of Liberty Bank withdrawal (.1); and e-mail to local counsel for filing (.1).
12/15/06 D Monson	1.40 Review Binford Reply Brief on Motion to Temporarily Allow Claim (0.3); review agenda for December 15 hearing on Motions to Temporarily Allow Claim (0.1); review e-mail from L. Schwartz on Copper Sage and Binford Motions to Temporarily Allow Claims (0.1); discuss objections to Binford claim with AWJ and SCS (0.3); telephonic hearing on Motion to Temporarily Allow Binford claim, and follow-up after hearing (0.6).
12/15/06 S Strong	1.10 Review more large proofs of claim against USACM and possible objections (0.4); follow-up on objection to Kehl claims (0.2); exchange emails with C. Pajak regarding same (0.1); review and edit draft of objection (0.4).
12/16/06 A Jarvis	.20 Correspondence on claim of D. Bunch.
12/17/06 S Strong	.40 Review complaint filed by Kehl plaintiffs (0.3); exchange emails with S. Smith regarding same (0.1).

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12/18/06 S Cummings	1.00	Continued analysis of Del Bunch claim.
12/18/06 S Cummings	4.40	Preparation of summary of Kehl voting breakdown.
12/18/06 S Cummings	.50	Analysis of Bunch supplemental declaration.
12/18/06 S Cummings	.50	Analysis of amount of diverted principal owed to Kehl family.
12/18/06 S Cummings	.20	Analysis of 547(b) issues for claim objection.
12/18/06 E Monson	.30	Discussions with L. Schwartz and S. Smith regarding D. Bunch 2004 examination regarding objection to claim for voting purposes.
12/19/06 E Monson	.30	Discussions with L. Schwartz regarding D. Bunch 2004 examination and hearing on objection to claim.
12/19/06 E Monson	.20	Review e-mail from L. Schwartz regarding summary of D. Bunch 2004 exam.
12/20/06 A Jarvis	1.00	Attend hearing on Del Bunch claim.
12/20/06 E Monson	.70	Attend hearing regarding objection to D. Bunch claim.
12/22/06 S Cummings	.70	Continued preparation of objections to PBGC's claims.
12/22/06 S Cummings	.20	Filing of objections to PBGC's claims.
12/22/06 A Jarvis	.20	Correspondence on PBGC objection.
12/22/06 A Jarvis	.20	Correspondence on claims objections.
12/22/06 S Strong	.30	Exchange emails regarding Funds objections to PBGC claims (0.3).
12/26/06 E Monson	.20	Review e-mail from J. Chubb regarding Kehl objection and issues relative thereto and send reply.

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12/27/06 D Monson	.30 Review S. Smith e-mail on Objection to PDG Application for Compensation (0.1); review L. Schwartz e-mail on Objection to PDG Application for Compensation (0.1); review PDG Application for Compensation (0.1).
12/29/06 S Cummings	.20 Correspondence regarding objections to PBGC claims.

TOTAL FOR LEGAL SERVICES RENDERED

\$18,537.00